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COMPLIANCE IS MANDATORY

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Vital Financial Records for Emergency Operations

Responsible Office: Office of the Chief Financial Officer

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Preface

P.1. Purpose

This NASA Procedural Requirements (NPR) provides the requirement for management of vital financial records during emergency operations.

P.2. Applicability

- a. This NPR is applicable to NASA Headquarters and NASA Centers, including Component Facilities and Technical and Service Support Centers. This language applies to the Jet Propulsion Laboratory, a Federally Funded Research and Development Center, other contractors, grant recipients, or parties to agreements who create and/or maintain financial records for, or on behalf of, NASA, as specified or referenced in the appropriate contracts, grants, or agreements.
- b. In this directive, all mandatory actions (i.e., requirements) are denoted by statements containing the term "shall." The terms: "may" or "can" denote discretionary privilege or permission, "should" denotes a good practice and is recommended, but not required, "will" denotes expected outcome, and "are/is" denotes descriptive material.
- c. In this directive, all document citations are assumed to be to the latest version, unless otherwise noted.

P.3. Authority

- a. Records Management by Federal Agencies, 4 U.S.C. § 3101.
- b. Critical Infrastructure Protection in the Information Age, Executive Order 13231.
- c. Managing Vital Records, 36 C.F.R. § 1223.
- d. NASA Policy Directive (NPD) 9010.2, Financial Management.

P.4. Applicable Documents and Forms

- a. NPD 1040.4, NASA Continuity of Operations.
- b. NPR 1040.1, NASA Continuity of Operations (COOP) Planning Procedural Requirements.
- c. NPD 1440.6, NASA Records Management.
- d. NPD 8710.1, NASA Emergency Preparedness Program.
- e. NPR 8715.2, NASA Emergency Preparedness Plan.

P.5. Measurement/Verification

- a. Quality assurance reviews and analysis of financial and budgetary records and reports and evaluations of Chief Financial Officer (CFO) continuity programs, plans, and procedures will be used to measure compliance with this NPR.

b. The vital financial records program will be effective if the data selected are current, complete, adequately protected, accessible, and usable. The program should be simple, economical, and not threatened by budget or procedural difficulties. It should be reviewed at least once a year to obtain valuable information through tests under different simulated emergency conditions. Such tests are not conclusive, but provide the best available means of ensuring program effectiveness.

P.6. Cancellation

NPR 9660.1, Vital Records and Emergency Operations, dated September 30, 2008.

/s/

Pamela D. Hanes

Deputy Chief Financial Officer (Finance)

Chapter 1. Vital Financial Records for Emergency Operations

1.1 Overview

1.1.1 This chapter provides requirements and references for the preservation of NASA's vital financial records and reports which are necessary for continued emergency operations or essential for the protection of the legal and financial rights of employees, contractors, and others.

1.2 Agency Requirements

1.2.1 The Agency Chief Financial Officer (CFO), Executive Director of Headquarters Operations (Agency), and Center CFOs shall ensure that the identification, protection, storage, and retrieval (accessibility) of vital financial records are included in their respective COOP planning, per NPR 1040.1.

a. Arrangements for developing emergency financial operating plans and storing vital records will be coordinated with each Center's Emergency Planning Coordinator, Vital Records Manager, and Chief Information Officer (CIO), as required by NPR 1040.1, NASA COOP Planning Procedural Requirements, and NPD 1440.6, NASA Records Management.

b. Vital Financial Records Considerations. Operations may be disrupted by natural causes, such as floods, earthquakes, storms, fires, or water damage; equipment failures; human errors; or deliberate adverse acts by one or more individuals. Each Center shall consider the use, criticality, and sensitivity of the data for the required vital financial records and processes in the contingency (backup and recovery) plan. The vital financial records should include periodic evaluation and be structured to provide the capability to respond to a variety of adverse events.

The identification of vital financial records is not simply determined by whether the organization is Agency, Headquarters, or Center. The identification of vital financial records is determined by the mission essential operations and function the office performs during the emergency or as it is impacted. As an example, a Center CFO that is a designated devolution site for the Agency CFO may have different vital records identified than another Center. c. The Agency and Center CFOs shall consider the following items when identifying the necessary vital records for continuity operations or emergency plans:

(1) Mission essential operations and functions that financial management personnel will be expected to perform, e.g., voucher examination, accounting, certifying officers, and collection agents, and whether the Center is a devolution site.

(2) Minimum number of personnel required to perform such functions at a site.

(3) Required supplies, such as personal computers, calculators, desks, reproduction equipment, and forms (standard, stock, and NASA).

(4) Required facilities for safeguarding vital records.

(5) Impact of data processing resources that may be disrupted permanently or for an extended amount of time and the impact to accessibility to the records.

Refer to Appendix B, Examples of Vital Financial Records, for a listing of financial records that may be applicable to a particular emergency situation. Appendix B also contains a worksheet to aid in the location identification of the vital records.

1.2.2 Vital Financial Records Storage. Vital records storage and the ability to access the records is also an important part of contingency and emergency planning. Vital financial records will be identified in the COOP and evaluated in accordance with NPR 1040.1.

- a. Although the CIO has overall responsibility for the backup of systems, software, and related records, Center CFOs and the Agency CFO shall identify how to access the necessary records, systems, and point of contact.
- b. Emergency operating records should be maintained on a current basis at a designated site as coordinated with the Agency or Center Vital Records Manager. Storage of vital financial management records will be limited to copies or reproductions generated from existing procedures. Centers are not authorized to develop records or systems for the sole purpose of vital record(s) storage.
- c. Legal and financial rights records should be maintained on a reasonably current basis at a designated alternate site. An alternate site may be another NASA office, Government installation, Emergency Operating Center, or an adequately protected site.

1.3 Roles and Responsibilities

1.3.1 The Agency CFO and Deputy CFO shall:

- a. Ensure that the Office of the Chief Financial Officer (OCFO) supports the NASA Emergency Preparedness Program and complies with the vital records requirements. Refer to NPD 8710.1 and NPR 8715.2.
- b. Evaluate, maintain, and provide vital financial records policy for the Agency and Center CFOs.
- c. Designate Records Liaison Officer(s) to coordinate and assist the Headquarters Vital Records Manager and Center Vital Records Managers.
- d. Ensure that the vital financial records information and the recommended medium or storage are contained in continuity of operations plans. Privacy information protection shall also be considered. Refer to Appendix B for examples of vital records for consideration in developing the required vital records applicable to the OCFO.

1.3.2 The Agency and Center CFOs shall:

- a. Ensure compliance with requirements of the vital financial records program within the office's respective activities in accordance with this NPR, NPR 1040.1 and NPD 1440.6.
- b. Designate a Records Liaison Officer to coordinate with the Center Vital Records Manager.
- c. Ensure that the vital financial records information and the recommended medium or storage are contained in their continuity of operations plan. Privacy information protection shall also be considered. Refer to Appendix B for examples of vital records for consideration in developing the required vital records applicable to a CFO.

Appendix A. Definitions

Vital Records. Essential Agency records that are needed to meet operational responsibilities under national security emergencies or other emergency or disaster conditions (emergency operating records) or that protect the legal and financial rights of the Government and those affected by Government activities (legal and financial rights records).

Disaster. An unexpected occurrence inflicting widespread destruction and distress and having long-term adverse effects on Agency operations. The Agency defines what a long-term adverse effect is in relation to its most critical program activities.

Emergency. A situation or an occurrence that is of a serious nature, developing suddenly and unexpectedly, and demanding immediate action. This is generally of short duration, for example, an interruption of normal Agency operations for a week or less. It may involve electrical failure or minor flooding caused by broken pipes.

Emergency Operating Records. These types of vital records are essential to the continued functioning of an organization during and after an emergency. Included are emergency plans and directive(s), orders of succession, delegations of authority, staffing assignments, selected program records needed to continue the most critical Agency operations, as well as related policy or procedural records that assist Agency staff in conducting operations under emergency conditions and for resuming normal operations after an emergency.

Legal and Financial Rights Records. These types of vital records are essential to protect the legal and financial rights of the Government and the individuals directly affected by its activities. Examples include accounts receivable records, social security records, payroll records, retirement records, and insurance records. These records were formerly defined as "rights and interests" records.

National Security Emergency. Any occurrence, including natural disaster, military attack, technological emergency, or other emergency, that seriously degrades or threatens the national security of the United States, as defined by Executive Order.

Appendix B. Examples of Vital Financial Records

B.1. The following lists of emergency operating records and legal and financial rights records are only meant as a guide. Considerations should be given to the nature and duration of the emergency and whether a Center is an identified devolution site for the Agency CFO. The Agency and Center CFOs should tailor the list to their mission essential operations and functions.

B.2. Records that may not be financial in nature, e.g., procurement and human resources, are listed to encourage CFOs to identify the location and the medium of the records to assist the personnel who are responsible during the emergency or COOP. The list of delegations under Emergency Operating Records is not to imply all functions addressed (e.g., procurement or human resources) are the responsibility of the CFOs. It is intended to be a list of delegations that should be available to the CFOs to enable them to ensure efficient coordination during emergencies with the appropriate offices and personnel and to exercise appropriate controls over payments and other financial transactions.

B.3. Examples of Emergency Operating [Financial] Records may include, but are not limited, to the following:

- a. OCFO (The Agency, Center, or Organization) COOP, Business Continuity Plan, Operating Plan, and/or Execution Plan, to include orders of succession and devolution for key operational roles and current contact list for next higher operational functions, IT functions, HR and payroll functions, General Counsel, contracting, and other offices.
- b. The Agency and Center financial management (budget, finance, and procurement) policies and procedures.
- c. Notification of the declaration(s) of emergency.
- d. Notification of the decision to relocate financial personnel to an alternate operational facility.
- e. Notification of the decision/declaration to devolve functions to an alternate site.
- f. Identification of financial roles and responsibilities, with minimum number of personnel necessary to maintain separation of duties.
- g. Delegations of authority to ensure that requested financial transactions have been properly approved prior to processing:
 - (1) Approve requests for annual budget, apportionment, and reapportionment of funds and reprogramming of funds, transfer of funds, and supplemental appropriations.
 - (2) Approve original and revised allotments and allocations.
 - (3) Certify funds are available prior to obligation.
 - (4) Make determinations regarding reimbursable agreements.
 - (5) Make determinations with respect to claims against the Government.
 - (6) Authority to award contracts, grants, purchase orders, and interagency agreements.
 - (7) Make Government purchase card acquisitions, to include micro-purchases.

(8) Approve travel, including international travel.

(9) Certify receipt of goods and services.

(10) Authorize payments, including advance payments to employees, Government agencies, grantees, and vendors.

(11) Disburse and collect funds.

(12) Approve hires, terminations, and overtime.

h. Appropriation acts/bills, to include continuing resolutions, warrants, apportionments, allotments, and allocations, as well as policy limitations included with these documents, status of funds (budgetary and accounting), and Fund Balance with Treasury.

i. Payment and collection procedures including Electronic Funds Transfer account IDs and processes.

B.4. Legal and Financial Rights Records. As identified above, while finance may not be responsible for the following records, they should identify where the records are maintained and contacts for assistance. These records may include, but are not limited, to the following:

a. Names, addresses, contacts, and Tax Identification Numbers for vendors, grantees, and claimants.

b. Outstanding invoices and certifications of receipt of goods and services.

c. Outstanding payment requests and supporting files.

d. Employment data on NASA personnel to be serviced (name, social security number, date of birth, address, grade, step, series, rate of pay, withholding authorizations, etc.).

e. Current period time and attendance information for hours worked with any special pay authorizations.

f. Executed contracts, grants, purchase orders, and interagency agreements with services, quantities, and rates.

g. Bank statements and receipts documenting micro-purchases.

h. Outstanding grants and supporting files, including advances.

i. Outstanding claims requests and supporting files.

j. Court judgments and supporting files.

k. Claim determinations and supporting files.

B.5. Emergency Operations' Records Location Worksheet

EMERGENCY OPERATIONS RECORDS		
Description	Location	How Available to Alternate Site

OCFO (Agency, HQs, Center, or Organization) COOP, Business Continuity Plan, Operating Plan, and/or Execution Plan, to include orders of succession and devolution for key operational roles and current contact list for next higher operational functions, IT functions, HR and payroll functions, General Counsel, contracting, and other offices.		
Agency, HQs, and Center financial management (budget, finance, and procurement) policies and procedures.		
Notification of the declaration(s) of emergency.		
Notification of the decision to relocate financial personnel to an alternate operational facility.		
Notification of the decision/declaration to devolve functions to an alternate site.		
Identification of financial roles and responsibilities, with minimum number of personnel necessary to maintain separation of duties.		
Delegations of authority to ensure that requested financial transactions have been properly approved prior to processing.		
Appropriation acts/bills, to include continuing resolutions; warrants; apportionments; allotments, and allocations, as well as policy limitations included with these documents; status of funds (budgetary and accounting); and Fund Balance with Treasury.		
Payment and collection procedures including EFT account IDs and processes.		

B.6. Legal and Financial Rights Records Location Worksheet

LEGAL AND FINANCIAL RIGHTS RECORDS		
Description	Location	How Available to Alternate Site
Names, addresses, contacts, and Tax Identification Numbers for vendors, grantees, and claimants.		
Outstanding invoices and certifications of receipt of goods and services.		
Outstanding payment requests and supporting files.		
Employment data on NASA personnel to be serviced (name, social security number, date of birth, address, grade, step, series, rate of pay, withholding authorizations, etc.).		
Current period time and attendance information for hours worked with any special pay authorizations.		
Executed contracts, grants, purchase orders, and interagency agreements with services, quantities, and rates.		
Bank statements and receipts documenting micro-purchases.		
Outstanding grants and supporting files, including advances.		

Outstanding claims requests and supporting files.		
Court judgments and supporting files.		
Claim determinations and supporting files.		